| PREVAILED | Roll Call No |
|--------------------|--------------|
| FAILED | Ayes |
| WITHDRAWN | Noes |
| RULED OUT OF ORDER | |
| | |

HOUSE MOTION

MR. SPEAKER:

I move that Engrossed Senate Bill 171 be amended to read as follows:

| I | Page 3, between lines 41 and 42, begin a new paragraph and insert: |
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| 2 | "SECTION 4. IC 6-1.1-11-4 IS AMENDED TO READ AS |
| 3 | FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The |
| 4 | exemption application referred to in section 3 of this chapter is not |
| 5 | required if the exempt property is owned by the United States, the state, |
| 6 | an agency of this state, or a political subdivision (as defined in |
| 7 | IC 36-1-2-13). However, this subsection applies only when the property |
| 8 | is used, and in the case of real property occupied, by the owner. |
| 9 | (b) The exemption application referred to in section 3 of this chapter |
| 10 | is not required if the exempt property is a cemetery: |
| 11 | (1) described by IC 6-1.1-2-7; or |
| 12 | (2) maintained by a township executive under IC 23-14-68. |
| 13 | (c) The exemption application referred to in section 3 of this chapter |
| 14 | is not required if the exempt property is owned by the bureau of motor |
| 15 | vehicles commission established under IC 9-15-1. |
| 16 | (d) The exemption application referred to in section 3 of this chapter |
| 17 | is not required if: |
| 18 | (1) the exempt property is: |
| 19 | (A) tangible property used for religious purposes described in |
| 20 | IC 6-1.1-10-21; or |
| 21 | (B) tangible property owned by a church or religious society |
| 22 | used for educational purposes described in IC 6-1.1-10-16; and |
| 23 | (2) the exemption application referred to in section 3 of this |
| 24 | chapter was filed properly at least once after the property was |
| 25 | designated for a religious use as described in IC 6-1.1-10-21 or an |
| | |

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| 1 | educational use as described in IC 6-1.1-10-16. |
|----|--|
| 2 | However, if title to any of the real property subject to the exemption |
| 3 | changes or any of the tangible property subject to the exemption is used |
| 4 | for a nonexempt purpose after the date of the last properly filed |
| 5 | exemption application, this subsection does not apply. |
| 6 | (e) This subsection applies to tangible property owned by a |
| 7 | church or religious society that was determined to be exempt from |
| 8 | property taxes under an application filed under this chapter for |
| 9 | property taxes first due and payable in 2005. Subject to subsection |
| 10 | (f), the exemption application referred to in section 3 of this |
| 11 | chapter is not required for exemption of the tangible property for |
| 12 | taxes first due and payable after 2005. |
| 13 | (f) Subsection (e) does not apply if: |
| 14 | (1) title to any of the tangible property subject to the |
| 15 | exemption changes; or |
| 16 | (2) any of the tangible property subject to the exemption is |
| 17 | used for a nonexempt purpose after the date of the last |
| 18 | properly filed exemption application.". |
| 19 | Renumber all SECTIONS consecutively. |
| | (Reference is to ESB 171 as printed March 23, 2005.) |
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| | Representative Becker |
| | Representative Decker |

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